

8-1957

1957 Annual Meeting

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

Follow this and additional works at: <https://egrove.olemiss.edu/wcpa>



Part of the [Accounting Commons](#), and the [Women's Studies Commons](#)

Recommended Citation

American Woman's Society of Certified Public Accountants and American Society of Women Accountants (1957) "1957 Annual Meeting," *Woman C.P.A.*: Vol. 19 : Iss. 5 , Article 8.

Available at: <https://egrove.olemiss.edu/wcpa/vol19/iss5/8>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Woman C.P.A. by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

1957 ANNUAL MEETING

AWSCPA ASWA

Place: Edgewater Gulf Hotel, Edgewater Park, Mississippi

Theme: The Accountant's Vital Role in Management

Schedule:

Wednesday, October 23

Arrive in New Orleans in ample time to join other "early arrivals" at pre-convention dinner in the French Quarter followed by a tour of night clubs.

Thursday, October 24

Morning: Registration; Board meetings; Workshops.

Luncheon: Technical program.

Afternoon: Joint business meeting; Workshops.

Evening: Reception; Plantation party; Scheduled committee meetings.

Friday, October 25

Morning: AWSCPA Business meeting; Workshops.

Luncheon: Technical program.

Afternoon: ASWA Business meeting.

Evening: AWSCPA Supper Technical program.

Saturday, October 26

Morning: ASWA Business meeting (Completion).

Luncheon: Chapter Presidents; AWS-CPA Board meeting.

Afternoon: Free for sightseeing, golf; etc.

Evening: Reception; Banquet.

Sunday, October 27

Morning: Board meetings.

Registration Chairman

Ruth Reynolds, 504 Thompson Building.
Tulsa, Oklahoma

(Continued from page 11)

insurance, policy name and number, and any other pertinent information the accountant wishes to record. Any subsequent change in asset value as it affects the general ledger figure must, necessarily, be posted in the equipment register. This sub ledger is particularly effective in checking annual depreciation, book value of assets, etc., and can be used as a basis for establishing insurance values.

The equipment register should be divided by asset grouping, i.e., Buildings, Trucks, Lift Trucks, Automobiles, Office Furniture and Fixtures, Leasehold Improvements, etc., then subdivided by location. Each plant manager should have a copy of the equipment registered at his location. Through his cooperation, the accountant can be advised periodically about changes, disposals or junking of equipment so that her permanent records are at all times accurate.

Too many records can be a menace to the smooth functioning of an accounting department but over-simplification can, on the other hand, be a detriment to the smooth functioning of the company. An ideal can be effected through a study by management and the accountant. A list of the various daily, weekly, and monthly reports, together with the estimated time of preparation and labor cost, should be prepared by the accountant. With the help of management, the actual value of each report can be classified and it will be noted that often reports can be consolidated, abbreviated and even abolished when studied with intelligence.

Let us leave it to our sub ledgers to have long memories and use our time to consider our record keeping objectively and retain only the best. With real thought behind the purpose, we cannot avoid becoming better accountants.